

## Business Ethics in Greater China: An Introduction

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This Special Issue attempts to focus on a theme that is broad and ambitious, but also timely and practically important. As the wordings of the theme reflect, our intention is to cover business ethics issues not just in the Chinese mainland, but also in Taiwan, Hong Kong, Macau, and perhaps other locations with substantial Chinese population. The choice of “Greater China” instead of China is intentional, in order to avoid too much constraints on political boundary of national definitions. It is well understood to most people that China is always referred to the People’s Republic of China (PRC), or the Chinese mainland as understood by most Chinese people. Hong Kong and Macau, both having a colonial history, have become a Special Administrative Region (SAR) of the PRC in 1997 and 1999, respectively. Taiwan is special, but also Chinese populated. These Chinese people, and perhaps also many so-called overseas Chinese, could all be seen to be rooted under the broadly defined Chinese culture. We are therefore trying to stay away from the political national boundaries, but to look for academic research efforts amongst the Chinese population, the Chinese businesses, and their behaviors in relation to business ethics. The use of the term Greater China probably would dilute the political boundary and help achieve the academic purpose.

There is obviously a growing interest amongst researchers investigating issues of business ethics in the Greater China. A simple statistics from the *Journal of Business Ethics*, for example, shows that in the past decade (1998–2008 latest issue), there were a total of 90 articles with a national or cultural emphasis about China, including the Chinese mainland, Taiwan, and Hong Kong, and also comparative studies (both “within” comparison meaning comparative studies within the Greater China, and

“between” comparison meaning comparative studies between Chinese people and those of other nations). As Table I indicates, ethical perception (30 out of 155 counts) and “between” comparison (Chinese with people of other nations) (28 counts) have been the most researched areas, followed by studies in *guanxi* (16 counts), ethical values (15 counts), and general business ethics (15 counts). The following topics have been published to some extent and they would seem to be areas of growing interest: work ethics (9 counts), corporate social responsibility (CSR) (9 counts), marketing ethics (9 counts), and ethical education (6 counts). In terms of locational coverage, mainland China has the most (70 counts), followed by Hong Kong (43 counts), Taiwan (33 counts), and China overall (9 counts).

Looking at this growing interest in business ethics issues in Greater China, two major observations need to be highlighted.

Firstly, although a wide coverage of topics has appeared, there is a lack of indigenous research approach, and the majority of researchers are either trained outside the Chinese mainland or adopted western traditional research methodologies to do comparative works. A second observation is a less academic one. Incidents which appear to be related to business ethics or human rights always attract media’s or journalists’ attention. For example, it is not uncommon to see statements such as “There are too many fake Chinese goods. Anything for a profit, that’s today’s China!” or “A political system without popular elections or an effective system of checks and balances has helped create a culture in which the Chinese are not accountable to each other” (*The Wall Street Journal* (Eastern edition), July 12, 2007, p. A15) in journalistic writing, which is imposing some kind of conclusive remarks, although

TABLE I  
 Research topics and regions of coverage in “Business Ethics in Greater China” published in *Journal of Business Ethics* (1998–2008)

| Regions        | Research topics         |                  |                    |                |             |                  |        |                   |                  |     | Total |                    |                   |                   |
|----------------|-------------------------|------------------|--------------------|----------------|-------------|------------------|--------|-------------------|------------------|-----|-------|--------------------|-------------------|-------------------|
|                | General business ethics | Ethical paradigm | Ethical perception | Ethical values | Work ethics | Marketing ethics | Guanxi | Accounting ethics | Financial ethics | CSR |       | Between comparison | Within comparison | Ethical education |
| Mainland China | 9                       | 2                | 9                  | 5              | 3           | 6                | 12     | 5                 | 1                | 3   | 11    | 1                  | 3                 | 70                |
| Hong Kong      | 1                       |                  | 9                  | 7              | 4           |                  | 3      | 4                 | 2                | 2   | 8     | 1                  | 2                 | 43                |
| Taiwan         | 4                       |                  | 8                  | 3              | 2           | 3                |        | 2                 |                  | 4   | 6     |                    | 1                 | 33                |
| Overall China  | 1                       |                  | 4                  | 15             | 9           | 9                | 16     | 11                | 3                | 9   | 28    | 2                  | 6                 | 9                 |
| Total          | 15                      | 2                | 30                 | 30             | 15          | 15               | 30     | 15                | 3                | 15  | 30    | 3                  | 6                 | 155               |

Note 1: Total number of articles is 90, but since there are multiple counts of articles due to multiple research topics covered in certain articles, the total number of counts is 155.

Note 2: See Appendix 1 for a list of the 90 articles.

obviously not research-based, to a large group of readers. Actually, as media reports are usually based on incidents or happenings, they are definitely factual, but they may or may not be readily generalized to a nation or the whole population of the ethnic group. This phenomenon is another reflection of the general public’s growing interest about China, and her business ethics situation in particular. This could also be seen as another motivational factor to academic researchers in pursuing scientific research works on business ethics topics in Greater China. Research findings from serious researchers, with appropriate research methodologies, and media’s coverage, would certainly help to present the true picture to the general public who are always interested in such issues.

The aim of this Special Issue, therefore, is to invite contributions that address major topics of business ethics in Greater China. Two criteria, namely, direct relevance to the theme and academic rigor, are used to select papers amongst an overwhelming number of submissions of good quality.

Among the 14 papers included in this collection, majority are based on samples from the Chinese mainland. *Leung et al.* for example, explored the moral intention of the migrant workers in the mainland. Basing on the works of Kohlberg (1969, 1981) and Rest et al. (2000), they tried to examine the relationship between moral reasoning and behavioral intention, and measured moral intention using four ethical scenarios. It was shown that the egoistic schema had a positive effect on their intention to act unethically while the legislative schema exerted a negative effect. *Zhang et al.* on the other hand, surveyed a sample of bank employees in eastern China on their whistleblowing decision making process. As incidents of organizational wrongdoing often cause unmeasurable damages of goodwill to the companies concerned, these scandals come to light mainly because of the actions of employees or ex-employees who believed that the wrongdoing should be stopped, and reported them to the authorities. In their study, Zhang et al. showed that in China, people’s perception of their organizational ethical culture is a significant factor influencing their judgment of whistleblowing and the whistleblowing intention during their decision making process whether or not to blow the whistle. As remarked by the

authors, the disclosure of unethical behavior is important as it can protect companies from expensive lawsuits, financial loss, and decreased morale. It is especially important for Chinese businesses as they are competing not just domestically but also in the international arenas.

Advertising issues are important, as one can imagine, in the Chinese consumer market of huge size. *Fam et al.* in their article addressing the advertising issues, focused on the advertising of potentially controversial products. China being part of the vast global market, the Chinese consumers of all ages are having a greater opportunity of exposure to different kinds of advertising including those of controversial products. Their study had a large sample of respondents from three major Chinese cities, with findings showing that for the advertising of alcohol, there appears to be little offence, but for more private products like condoms, there appears high level of offence.

Accounting practice is another growing industry in China. Unlike advertising, which is highly interactive with the consumers or message receivers, the accounting profession has a major concern on the group of practitioners who provide information that can facilitate better decision making in an organization, and they attest to information reported by organizations, thus affecting investors' confidence in these organizations. Recognizing the recent development of China's Ministry of Finance in announcing a set of new auditing and accounting standards which were revised according to International Financial Reporting Standards (IFRS) and the requirement of China's publicly listed companies to abide by IFRS since 2007, *Lan et al.* reported their survey with a large sample from six major Chinese cities on Chinese Accounting practitioners and students regarding their personal values and value types, adopting the Schwartz Values Survey Questionnaire (SVQ) (Schwartz, 1992). Again, this is an illustration of using an established instrument in a Chinese survey. Their findings showed that healthy and family security were ranked first and second, respectively, by both groups of accounting practitioners and students. Self-respect and honoring of parents and elders were ranked third and fourth by accounting practitioners, and the order is reversed for accounting students. Security was the highest ranked value type for both groups.

Over the past few years, the Chinese notion of *guanxi* has received considerable attention. In this Special Issue, two articles on *guanxi* are included. Although they are both exploring the Supervisor-subordinate (S-S) *guanxi*, they have different emphasis, and adopt different research approaches, quantitative and qualitative, respectively. *Cheung et al.* reported a study with a sample from manufacturing firms in eastern China. They extended the literature on S-S *guanxi* by demonstrating the mediating role of job satisfaction in the relationship between S-S *guanxi* and work outcomes. With quantitative testing of hypotheses, the findings showed that job satisfaction fully mediated the effects of S-S *guanxi* on participatory management and intention to leave, and partially mediated the relationship between S-S *guanxi* and organizational commitment. This investigation fills the gap in existing literature where insignificant result was found for the relationships between S-S *guanxi* and employee work outcomes. The findings of Cheung et al. is salient because job satisfaction highlights the affective responses of employees to their job, and that is essential for providing underlying motivations for positive employee outcomes. The second paper on *guanxi* by *Han and Altman*, adopting the Grounded Theory approach, looked at the S-S *guanxi* by exploring the perception of *guanxi* from both superior and subordinate perspectives in the Chinese mainland. By collecting and analyzing critical incidents from both supervisors and subordinates from northern China, the study reported that, on the positive side, *guanxi* comprises reciprocal exchange and perceived positive attributes, whereas its darker aspects include perceived unfairness and supervisor-targeted impression management.

Corporate Social Responsibility (CSR) and consumers' awareness of it are gaining popularity in recent years. *Zu and Song*, for example, reported a survey done in mainland China to investigate how Chinese executives and managers perceive and interpret CSR, to what extent firms' productive characteristics influence managers' attitudes toward their CSR rating, and whether their values in favor of CSR are positively correlated to firms' economic performance. Their survey covers managers from Northern, Southeast, and West China. Their findings point to an understanding that the true determination of CSR orientation is still firms' economic

features, and managers' interpretations of CSR activities could be seen in terms of economic incentives. Since acceptance of CSR obviously appears to do no harm to economic performance, or even associate with good increase of sales, the more better-off a firm is, the more likely its manager is to get involved in CSR activities. On the other hand, while recognizing majority of published studies have been highlighting the role of CSR in the American and European consumers' evaluation of companies and their decisions to purchase their products, *Ramasamy and Yeung* reported their study in this Special Issue comparing the Chinese mainland, Hong Kong, and Malaysia, trying to offer an Asian perspective on consumers' perception of CSR. Their study was based on an instrument developed by Maignan (2001), and showed that Asian consumers are more supportive of socially responsible activities of firms as compared to their western counterparts. Their results also confirm that Asian consumers are able to differentiate between the economic, legal, ethical, and philanthropic responsibilities of businesses, following the Carroll's CSR pyramid (Carroll, 1979). Of course consumer perception of business' responsibilities has to be transferred to actual CSR strategy which might vary across countries. In the Greater China, it would be expected that the CSR strategies of firms in the mainland might differ from those of Hong Kong and Taiwan firms. To reflect the growing concern, we have included another paper on CSR, by *Shen and Chang*, who focused their attention on Taiwan firms (CSR and non-CSR firms) by examining the effect of CSR on their financial performance. Adopting five matching methods to fix the characteristics of the two groups of firms in order to correct for sample selection bias, the study concluded that, although the estimated results are mixed, adopting the CSR at the very least does not deteriorate the performance of firms. They came to a remark which says: ambition and conscience do not conflict with each other.

A further study carried out in Taiwan relates to ethically questionable behavior in sales representatives. *Hsu et al.* reported their study with empirical works being done with the Taiwan pharmaceutical industry. Using a  $2 \times 2 \times 2 \times 2$  experimental design, their results suggest that a sales representative of pharmaceutical products in a loss frame (compared

with a gain frame), in a high commission structure (compared with a low commission structure), in loose behavior control (compared with strict behavior control), and in a low perception of marketing norm (compared with a high perception of marketing norm) is more likely affected by heuristic biases and will make an ethically questionable choice. This study is useful in providing managers with insights in the puzzle of avoiding ethically questionable behavior in the sales force. The four variables, namely, frame pattern, commission structure, behavioral control, and marketing norm perceptions, are highlighted.

Two articles are based on Hong Kong samples. The first one, by *Siu and Lam*, compared the ethical perceptions of managers and non-managers (including professionals and other occupations). The authors adopted an instrument with 28 vignettes to address a variety of ethically questionable situations and ethical issues of particular concerns in Hong Kong. Factor analysis and regression analysis were adopted in the data analyses. The study reveals that managers tend to possess deontological views that are more ethical than that found in other occupations. The gap between managers and professionals in perceiving unethical behavior is narrower as compared to other occupations. The acceptability of unethical behaviors tends to decline with income. There are also indications that people working in non-profit organizations tend to have higher ethical standards. The second article by *Wan et al.* addresses a paradox in Chinese consumption (again using a Hong Kong sample), where they have a simultaneous preference for two contrasting types of products: adoption of luxurious and branded products, and buying counterfeited products. Using structural equation modeling and path analysis, the findings suggest that face consciousness increased materialism and risk aversion, thereby producing a favorable deontological judgment of counterfeited products (in their study, pirated CDs). Face consciousness also has a direct effect on the amount of social benefits perceived in pirated CDs. Both favorable deontological judgment and perceived social benefits contributed to a strong intention to buy pirated CDs. With such explanation, the buying of pirated CDs appears to be a cultural phenomenon, and therefore law enforcement, however strict it can be, would not be sufficient to solve the problem.

The solution may come down to the fundamental level, which is consumer education.

This Special Issue is concluded with two articles addressing the theme in a comparative or more general manner. *Tan and Chow* reported their study advocating an analytical framework which isolates the role of cultural and national differences in order to test their relationship to individual level variables. With the framework, they test competing hypotheses based on cultural and national contexts by comparing Chinese and American respondents, and a “bridging group” of Chinese Americans. Their findings indicate that the two ethnic Chinese groups shared most of the cultural values, and they are significantly different from the Caucasian samples. *Ip*'s article, taking the approach of normative analysis and framework setting, attempts to *develop a business ethics* (identify the challenges of developing a business ethics) in response to current CSR development in China. Against China's cultural and ideological backdrop, the article constructs the profile of a prospective business ethics that is workable and reasonable for China by articulating its formal constraints and substantive components.

We hope that through the collection of articles in the Special Issue some light is shed on some corners of the vast terrain of business ethics in Greater China.

## Appendix 1

*Articles related to business ethics in Greater China published in Journal of Business Ethics since 1998*

Ahmed, M. M., K. Y. Chung and J. W. Eichenseher: 2003, ‘Business Students’ Perception of Ethics and Moral Judgment: A Cross-Cultural Study’, *Journal of Business Ethics* **43**, 89–102.

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Chiou, J. S. and L. Y. Pan: 2008, 'The Impact of Social Darwinism Perception, Status Anxiety, Perceived Trust of People, and Cultural Orientation on Consumer Ethical Beliefs', *Journal of Business Ethics* **78**, 487–502.

Chiu, R. K.: 2003, 'Ethical Judgment and Whistle Blowing Intention: Examining the Moderating Role of Locus of Control', *Journal of Business Ethics* **43**, 65–74.

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